

Independent Auditor's Report on Audit of half yearly and yearly Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
**The Board of Directors of
POSITRON ENERGY LIMITED**

Report on the audit of the Financial Results

We have audited the accompanying statement of Financial Results of **Positron Energy Limited** (the "Company") for the half year and year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit after tax and other financial information of the Company for the half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the statement in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the half year and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the financial results

The Statement, which includes the Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited financial statements for the six months and year ended March 31, 2026. This responsibility includes the preparation and presentation of the Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

This responsibility also includes maintaining adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities. It involves the selection and application of appropriate accounting

policies, making judgments and estimates that are reasonable and prudent, and the design, implementation, and maintenance of adequate internal financial controls that operate effectively to ensure the accuracy and completeness of the accounting records. This is relevant to the preparation and presentation of the Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

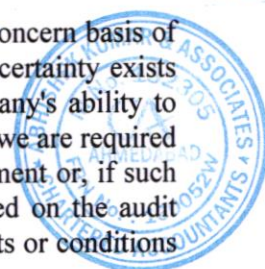
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results for the half year and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matter

The statement includes the financial results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For, Abhishek Kumar & Associates
Chartered Accountants
Firm Registration Number: 130052W

AGRAWAL
 ABHISHEK
 SURESHCHANDRA
 RA

Digitally signed by AGRAWAL ABHISHEK SURESHCHANDRA
 DN: c=IN, st=Gujarat, s.S.4.20-81cc73e75ef5872bb376ddac5dc6b387855c47471a8686148b0314b2e962ec, postalCode=380015, street=OPP STATUE OF JHANSI NI RANI Ahmedabad City AMBAWAD,
 pseudonym=52622ae886a84a738609afcc2bad597, title=7034,
 serialNumber=2c488275b5587157bc85170eabbcb7e1d19d0cc75e2cb1a5f36b9e0d6a5fed, o=Personal, cn=AGRAWAL ABHISHEK SURESHCHANDRA
 Date: 2026.05.07 16:17:25 +05'30



CA Abhishek Agrawal
Proprietor
Membership Number: 132305
UDIN: 26132305PTTIQX5027
Place: Ahmedabad
Date: May 07, 2026

POSITRON ENERGY LIMITED
L01403GJ2008PLC052932

OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007

Website - <https://www.positron-india.com/> ; Email : contact@positron-india.com

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(AMOUNT IN LAKHS)

PARTICULARS	HALF YEAR ENDED			YEAR ENDED	
	31/03/2026 AUDITED	30/09/2025 REVIEWED	31/03/2025 AUDITED	31/03/2026 AUDITED	31/03/2025 AUDITED
I Revenue From Operations	28527.19	15688.20	26703.26	44215.38	33681.91
II Other Income	207.95	416.26	239.36	624.21	258.88
III Total Income	28735.14	16104.45	26942.62	44839.59	33940.79
Expenses					
a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock-in-Trade	25854.03	14827.69	24750.20	40681.72	30636.18
c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	74.22	-66.00	-178.43	8.22	-269.84
d) Employee Benefits Expenses	162.07	362.90	267.82	524.98	469.74
e) Finance Cost	80.63	35.33	92.40	115.96	124.59
f) Depreciation and Amortisation Expenses	15.04	14.38	15.30	29.43	27.13
g) Other expenses	533.70	235.70	433.42	769.40	754.75
Total Expenses	26719.70	15410.01	25380.72	42129.71	31742.56
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)	2015.44	694.44	1561.91	2709.88	2198.24
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit Before Extraordinary Items and Tax (V-VI)	2015.44	694.44	1561.91	2709.88	2198.24
VIII Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit Before Tax (VII-VIII)	2015.44	694.44	1561.91	2709.88	2198.24
X Tax Expense	511.17	194.34	257.99	705.51	419.80
(1) Current Tax	513.56	179.44	258.82	693.01	421.85
(2) Deferred Tax	-19.12	14.90	-0.83	-4.23	-2.05
(3) Tax Expense of Earlier Years	16.74	0.00	0.00	16.74	0.00
XI Profit/ (Loss) for the Period from Continuing Operations (IX-X)	1504.27	500.10	1303.92	2004.37	1778.43
XII Profit/(Loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIII Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIV Profit/ (Loss) from Discontinuing Operations After Tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV Profit/ (Loss) for the Period (XI+XIV)	1504.27	500.10	1303.92	2004.37	1778.43
XVI Earnings per share:					
(a) Basic	19.79	6.58	19.15	26.37	26.12
(b) Diluted	19.79	6.58	19.15	26.37	26.12
XVII Paid-Up Equity Share Capital					
Total No. of Shares (Weighted Average)	7600400	7600400	6809100	7600400	6809100
Face Value Per Share	10.00	10.00	10.00	10.00	10.00

Notes:

- The above financial results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 01, 2026.
- The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- As per Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.
- The Company has a single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting".
- There are no investor complaints received/pending as on May 01, 2026.
- Earning Per share : Earning Per share is calculated on the weighted average of the share capital of the company.
- Figures of half year ended 31st March, 2026 and 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published unaudited figures of six months ended 30th September, 2025.
- Statements of Assets, Liabilities and Cashflow Statement as on 31st March, 2026 are enclosed herewith.
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current.

FOR POSITRON ENERGY LIMITED

Rajiv Menon

RAJIV MENON
MANAGING DIRECTOR
DIN: 01958636
DATE: MAY 07, 2026
PLACE: GANDHINAGAR



POSITRON ENERGY LIMITED

L01403GJ2008PLC052932

OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007

Website - <https://www.positron-india.com/> ; Email : contact@positron-india.com

BALANCE SHEET AS AT 31ST MARCH, 2026

(AMOUNT IN LAKHS)

PARTICULARS		AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025
I.	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	760.04	760.04
	(b) Reserves and Surplus	9107.04	7102.68
	(c) Money Received against Share Warrants	0.00	0.00
		9867.08	7862.72
2	Share Application Money Pending Allotment	0.00	0.00
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	41.63	71.58
	(b) Deferred Tax Liabilities (Net)	0.00	0.00
	(c) Other Long-Term Liabilities	0.00	0.00
	(b) Long-Term Provisions	27.39	13.57
		69.03	85.15
4	Current Liabilities		
	(a) Short-Term Borrowings	492.77	656.79
	(b) Trade Payables	735.54	2426.39
	(A) total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	735.54	2426.39
	(c) Other Current Liabilities	940.77	374.74
	(d) Short-Term Provisions	693.51	119.55
		2862.58	3577.47
	TOTAL	12798.70	11525.33
II.	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible Assets	162.89	185.98
	(i) Property, Plant & Equipment	162.89	185.98
	(ii) Intangible Assets	0.00	0.00
	(iii) Capital Work-in-Progress	0.00	0.00
	(iv) Intangible Assets under Development	0.00	0.00
	(b) Non-Current Investments	0.00	0.00
	(c) Deferred Tax Assets (Net)	6.74	2.51
	(d) Long-Term Loans and Advances	0.00	0.00
	(e) Other Non-Current Assets	983.99	385.25
		1153.62	573.74
2	Current Assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	530.24	538.45
	(c) Trade Receivables	2612.74	3208.31
	(d) Cash and Cash Equivalents	8099.82	6566.01
	(e) Short-Term Loans and Advances	138.17	467.26
	(f) Other Current Assets	264.11	171.55
		11645.08	10951.59
	TOTAL	12798.70	11525.33

FOR, POSITRON ENERGY LIMITED

Rajiv Menon

RAJIV MENON
MANAGING DIRECTOR
DIN: 01958636
DATE: MAY 07, 2026
PLACE: GANDHINAGAR



POSITRON ENERGY LIMITED
L01403G.J2008PLC052932

OFFICE NO. 3, IT TOWER-2, GROUND FLOOR, INFOCITY, Sector 7, Gandhinagar, Gujarat, India, 382007
Website - <https://www.positron-india.com/> ; Email : contact@positron-india.com
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(AMOUNT IN LAKHS)

PARTICULARS	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax	2709.88	2198.24
Adjustments for:		
Depreciation	29.43	27.13
Finance Cost	115.96	124.59
Interest Income/ Dividend Income	-419.31	-258.73
Operating profit before working capital changes	2435.96	2091.22
Movements in working capital :		
(Increase)/Decrease in Inventories	8.22	-269.84
(Increase)/Decrease in Trade Receivables	595.58	-1750.26
(Increase)/Decrease in Loans & Advances	329.09	-139.95
(Increase)/Decrease in Other Current Assets	-92.56	-169.87
Increase/(Decrease) in Trade Payables	-1690.85	1916.50
Increase/(Decrease) in Other Current Liabilities	566.03	-361.10
Increase/(Decrease) in Long Term Provisions	13.82	5.93
Increase/(Decrease) in Short Term Provisions	573.96	-185.37
Cash generated from operations	2739.24	1137.27
Adjustment on Account of Income Tax Expense	-709.74	-421.85
Net cash from operating activities (A)	2029.50	715.42
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale/(Purchase) of Investments	0.00	0.00
Interest Income/ Dividend Income	419.31	258.73
Sale/(Purchase) of Fixed Assets	-6.34	-21.07
(Increase)/Decrease in Other Non Current Assets	-598.73	-301.00
Net cash from investing activities (B)	-185.77	-63.34
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/(Repayment) of Long Term Borrowings	-29.94	-26.57
Increase/(Decrease) in Short Term Borrowings	-164.02	-272.97
Increase/(Decrease) in Capital	0.00	204.84
Increase/(Decrease) in Reserves	0.00	0.00
Increase/(Decrease) in Security Premium	0.00	4388.50
Payment of Finance Cost	-115.96	-124.59
Net cash from financing activities (C)	-309.92	4169.21
Net increase in cash and cash equivalents (A+B+C)	1533.81	4821.29
Cash and cash equivalents at the beginning of the year	6566.01	1744.72
Cash and cash equivalents at the end of the year	8099.82	6566.01

FOR, POSITRON ENERGY LIMITED

Rajiv Menon

RAJIV MENON
MANAGING DIRECTOR
DIN: 01958636
DATE: MAY 07, 2026
PLACE: GANDHINAGAR

